

**UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY**

In re:

CONGOLEUM CORPORATION, et
al.,

Debtors.

Civil Action No. 09-4371 (JAP)

Bankr. Case No. 03-51524

Jointly Administered

RECEIVED

AUG 31 2010

AT 8:30
WILLIAM T. WALSH
CLERK

**ORDER GRANTING REORGANIZED CONGOLEUM'S THIRD
VERIFIED OMNIBUS OBJECTION TO CLAIMS
(NO LIABILITY CLAIMS AND INSUFFICIENT SUPPORT CLAIMS)
AND REMOVAL OF ASBESTOS CLAIMS FROM CLAIMS
REGISTER AS SET FORTH ON EXHIBITS A, B, AND C [739]**

The relief set forth on the following pages numbered two (2) through four
(4) is hereby **ORDERED**.

[Handwritten Signature]
8/31/10

Upon *Reorganized Congoleum's Third Omnibus Objection to Claims (No Liability Claims and Insufficient Support Claims) and Removal of Asbestos Claims from the Claims Register*, dated August 4, 2010 (the "Objection"),¹ filed by Congoleum Corporation (as a reorganized entity after emergence from bankruptcy, "Reorganized Congoleum") seeking entry of an order disallowing and expunging certain satisfied claims, insufficient support claims and asbestos claims; and after a hearing before the Court, if any (the "Hearing"), and any responses or objections to the Objection having been withdrawn or overruled on the merits, this Court finds and concludes that the Court has jurisdiction over the subject matter of the Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334; this is a core proceeding pursuant to 28 U.S.C. § 157(b); the legal and factual bases set forth in the Objection and on the record at the Hearing establish just cause for the relief granted herein; the relief requested in the Objection including, without limitation, the disallowance and the expungement of these Proofs of Claim and Scheduled Claims, is in the best interests of Reorganized Congoleum, their estates and their creditors; and notice of the Objection was sufficient and no other or further notice need be provided; and after due deliberation and sufficient cause appearing therefore, it is hereby **ORDERED**.

1. The Objection is granted.

¹ Capitalized terms used but not defined herein shall have the meaning set forth in the Objection.

2. The No Liability Claims identified on **Exhibit A** are hereby disallowed and such claims are hereby expunged in their entirety.

3. The Insufficient Support Claims identified on **Exhibit B** are hereby disallowed and such claims are hereby expunged in their entirety. To the extent that further support has been provided for Proofs of Claim identified on **Exhibit B** as "Insufficient Support Claims," Reorganized Congoleum's right to object to on any other and all other appropriate grounds is hereby reserved, and all of Reorganized Congoleum's objections, counterclaims and defenses to such claims are expressly preserved.

4. The Channeled Asbestos Claims identified on **Exhibit C** are hereby expunged from the Claims Register; *provided, however,* each Asbestos Claimant whose claim is identified on Exhibit C shall be entitled to submit his or her claim to the Plan Trust for resolution and payment.

5. Reorganized Congoleum's right to object to any Proofs of Claim or Scheduled Claims that are not the subject of the Objection is hereby reserved, and all of Reorganized Congoleum's objections, counterclaims and defenses to such claims are hereby expressly preserved.

6. Reorganized Congoleum is authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Objection.

7. Notwithstanding the possible applicability of Bankruptcy Rules 6004(h), 7062, 9014 or otherwise, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

8. All time periods set forth in this Order shall be calculated in accordance with Bankruptcy Rule 9006(a).

9. To the extent that this Order is inconsistent with any prior order or pleading with respect to the Objection in these cases, the terms of this Order shall govern.

10. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation of this Order.

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EXHIBIT A

NO LIABILITY CLAIMS TO BE EXPUNGED AND/OR DISALLOWED

CLAIM NO.	NAME AND ADDRESS OF CLAIMANT	CLAIM AMOUNT/CLASS	DATE FILED	STATUS
178	EMPLOYERS INSURANCE CO OF WAUSAU C/O SEWARD & KISSEL LLP ATTN LAURIE R BINDER, ESQ ONE BATTERY PARK PLAZA NEW YORK, NY 10004	\$0.00 Unliquidated. Unsecured Non-Priority	10/5/06	Withdrawn pursuant to stipulation dated 3/24/08 (Dkt. No. 6337).
185	EMPLOYERS INSURANCE CO OF WAUSAU C/O SEWARD & KISSEL LLP ATTN LAURIE R BINDER, ESQ ONE BATTERY PARK PLAZA NEW YORK, NY 10004	\$366,125.00 Unsecured Non-Priority	8/27/07	Withdrawn pursuant to stipulation dated 3/24/08 (Dkt. No. 6337).
193	FWB HOLDINGS, INC F/K/A BOELTER & YATES, INC C/O MILLER SHAKMAN & BEEM, LLP ATTN DANIEL M FEENEY, ESQ 180 N LASALLE, SUITE 3600 CHICAGO, IL 60601	\$59,575.63 Unsecured Non-Priority	05/30/2008	PAID and claimant agreed to withdraw proof of claim.
172	GAMBRELL, WILLIAM ATTN BETH ROTHENBERG-HALPERIN LAW OFFICE OF BARBARA ROTHENBERG 811 CHURCH ROAD, SUITE 222 CHERRY HILL, NJ 08002	\$0.00 Unliquidated. Unsecured Non-Priority	04/01/2005	Resolved pursuant to Bankruptcy Court Order dated 5/24/05 (Dkt. No. 2540).
174	INTERNAL REVENUE SVCS DEPT OF TREASURY, ATT JULIA SWEENEY PO BOX 9112 JFK BUILDING, STOP 20800 BOSTON, MA 02203	\$4,002,431.97 Administrative	09/07/2004	Withdrawn per Consent Order Approving Settlement dated 6/7/05 (Dkt. No. 2569).
190	KAPLAN STORAGE COMPANY C/O WASSERMAN JURUSTA & STOLZ ATTN STEVEN Z JURISTA, ESQ 225 MILLBURN AVE, SUITE 207 MILLBURN, NJ 07041	\$107,550.62 Administrative	10/06/2006	Resolved and paid pursuant to Stipulation and Order dated 12/3/07 (Dkt. No. 6005).
126	PIPE SERVICES CORPORATION C/O SMITH GIACOMETTI & CHIKOWSKI ATTN ERIN BARNES ESQ 100 SOUTH BROAD STREET STE 1200 PHILADELPHIA, PA 19110	\$11,513.25 Unsecured Non-Priority	5/21/04	All amounts for which creditor had a right to payment have been satisfied.

117	TEXAS COMPTROLLER OF PUBLIC ACCOUNT ATTN: JOHN MARK STERN ASSISTANT ATTORNEY GENERAL BANKRUPTCY & COLLECTIONS DIVISION P.O. BOX 12548 AUSTIN, TX 78710-2548	\$89,434.54 Priority	3/23/04	Withdrawn per 11/4/2004 letter to clerk.
194	STATE OF NEW YORK DEPARTMENT OF TAXATION & FINANCE BANKRUPTCY SECTION P O BOX 5300 ALBANY, NY 12205	\$50.00 Administrative	8/06/2008	Paid
158	STATE OF OREGON REVENUE BUILDING 955 CENTER STREET NE SALEM, OR 97301	\$78.10 Administrative		Paid
SCHEDULE F	RENEE BRAY C/O DAVID ECKERSLEY PRINCE, YEATES & GELDZAHLER 175 EAST FOURTH SOUTH #900 SALT LAKE CITY, UT 84111	RENEE BRAY VS. CONGOLEUM		SETTLED
SCHEDULE F	ALAN J. BECKER UNION C.I. 7819 NW 228TH ST RAIFORD, FL 32026-4110	SRP BENEFITS		Unimpaired and resolved pursuant to Section 8.4 of Plan. Claim is unimpaired and has not been discharged by the bankruptcy case.
SCHEDULE F	DALLAS HEROLD 33 BUCKLEY HILL RD MORRISTOWN, NJ 07960	SRP BENEFITS		Unimpaired and resolved pursuant to Section 8.4 of Plan. Claim is unimpaired and has not been discharged by the bankruptcy case.
SCHEDULE F	F.H. MCKINNEY 166 EDMERE DR FAIRFIELD BAY, AR 72088	SRP BENEFITS		Unimpaired and resolved pursuant to Section 8.4 of Plan. Claim is unimpaired and has not been discharged by the bankruptcy case.
SCHEDULE F	R.T. O'DONNELL 99 WESTBANK RD GLENWOOD SPRING, CO 81601	SRP BENEFITS		Unimpaired and resolved pursuant to Section 8.4 of Plan. Claim is unimpaired and has not been discharged by the bankruptcy case.
SCHEDULE F	H.F. PEARSON 15 BROOKRACE DR MENDHAM, NJ 07945	SRP BENEFITS		Unimpaired and resolved pursuant to Section 8.4 of Plan. Claim is unimpaired and has not been discharged by the bankruptcy case.
SCHEDULE F	PAT POTTER C/O JOHN C. MAHER, ESQ. 135 WEST BURLESON WHARTON, TX 77480	PAT POTTER V. CONGOLEUM		Resolved and paid.
SCHEDULE F	SYLVIA MCINERNEY C/O MICHAEL W. CLINTON, ESQ. CLINTON & MCKAIN 111 S. INDEPENDENCE MALL EAST SUITE 528 PHILADELPHIA, PA 19106	SYLVIA MCINERNEY VS. CONGOLEUM		Settled
SCHEDULE F	NJ DEPT OF ENVIRONMENTAL PROTECTION OFFICE OF LEGAL AFFAIRS 401 E. STATE ST. TRENTON, NJ 08625			Paid

SCHEDULE F	PATRICIA SHERRER 520 MARTINELLI AVENUE MINOLTA, NJ 08341			Settled.
SCHEDULE F	SAMUEL STEVENSON 1243 MILDRED AVENUE WOODLYN, PA 19094			
SCHEDULE F	UNIVERSITY OFFICE PLAZA PO BOX 2609 HAMILTON SQUARE, NJ 08690	\$1,680.00		Paid

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EXHIBIT B

INSUFFICIENT INFORMATION CLAIMS TO BE EXPUNGED AND/OR DISALLOWED

CLAIM NO.	NAME AND ADDRESS OF CLAIMANT	CLAIM AMOUNT/CLASS	DATE FILED
169	FRANKLIN, KEVIN 3746 BUELL STREET OAKLAND, CA 94619-2802	\$1,000,000.00 Priority	8/16/04
223	TRASKAL, ANDREW T C/O RIVER GATE SYSTEMS LIMITED 728 RAMIREZ AVE LADY LAKE, FL 32159	\$2,500 Unsecured Non-Priority	6/4/10

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EXHIBIT C

**ASBESTOS CLAIMS TO BE EXPUNGED AND/OR DISALLOWED
 FROM CLAIMS REGISTER AND CHanneled TO PLAN TRUST**

CLAIM NO.	NAME AND ADDRESS OF CLAIMANT	CLAIM AMOUNT/CLASS	DATE FILED	CLAIM TYPE
192	BARNEY, AUTRY EARL 517 CHERRY AVE JACKSON, AL 36545	\$0.00 Unliquidated. Unsecured Non-Priority	6/4/06	Asbestos Personal Injury
222	CALLIER, DOROTHY PRO SE PO BOX 134 GROVE HILL, AL 36451	\$0.00 Unliquidated. Unsecured Non-Priority	4/22/10	Asbestos Personal Injury
168	HENDERSON, CAROL ANN 4490 BANNER DRIVE #2 LONG BEACH, CA 90807	\$0.00 Unliquidated. Unsecured Non-Priority	7/7/04	Asbestos Personal Injury
177	MATSUMOTO, YVONNE U (DESEASED) C/O JOHN BAILEY (SPOUSE) 4632 WESTON ROAD LA MESA, CA 91941	\$70,000.00 Unsecured Non-Priority	2/23/06	Asbestos Personal Injury